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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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9.18.09

In re application of	:	Attorney Docket No. 2005_1034A
Takayuki ABE et al.	:	Confirmation No. 3555
Serial No. 10/540,487	:	Group Art Unit 1795
Filed June 23, 2005	:	Examiner Rodney G. McDonald
POLYGONAL BARREL SPUTTERING DEVICE, POLYGONAL BARREL SPUTTERING METHOD, COATED FINE PARTICLE FORMED BY THE DEVICE AND METHOD, MICRO CAPSULE, AND METHOD OF PRODUCING THE MICRO CAPSULE	:	Mail Stop: AF

AMENDMENT AFTER FINAL

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

Responsive to the final Office Action dated June 2, 2009, the Applicants herein provide the following amendments and remarks.

The Commissioner is authorized to charge any deficiency or to credit any overpayment associated with this communication to Deposit Account No. 23-0975.